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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: UMEMURA et al.

Atty. Dkt.: 26C-023

Serial No.: 10/648,292

Art Unit: 3682

Filed: 8/27/2003

Examiner: Luong

Title: STEERING WHEEL

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

CERTIFICATE OF FACSIMILE TRANSMISSION

I hereby certify that this correspondence is being facsimile transmitted to the USPTO (Fax. No. 703-872-9306) on this date: 28 March 2005

Typed Name: James E. Barlow

Signature: **AMENDMENT UNDER 37 CFR 1.111**

Sir:

In response to the office action mailed 29 December 2004, please amend the application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims that begins on page 3 of this paper.

Remarks begin on page 5 of this paper.

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